



DEPARTMENT OF LABOR

Employment and Training Administration

Federal-State Unemployment Compensation Program: Certifications for 2021 under the Federal Unemployment Tax Act

AGENCY: Employment and Training Administration.

ACTION: Notice.

SUMMARY: The Secretary of Labor signed the annual certifications under the Federal Unemployment Tax Act, 26 U.S.C. 3301 et seq., thereby enabling employers who make contributions to state unemployment funds to obtain certain credits against their liability for the federal unemployment tax. By letter, the certifications were transmitted to the Secretary of the Treasury. The letter and certifications are printed below.

Signed in Washington, DC, October 31, 2021.

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Angela Hanks,  
Acting Assistant Secretary,  
Employment and Training.

The Honorable Janet L. Yellen  
Secretary of the Treasury  
Department of the Treasury  
1500 Pennsylvania Avenue, N.W.  
Washington, D.C. 20220

Dear Secretary Yellen:

Enclosed are an original and a copy of each of two separate certifications regarding state unemployment compensation laws pursuant to the Federal Unemployment Tax Act, for the 12-month period ending on October 31, 2021. One certification is with respect to the “normal” federal unemployment tax credit under Section 3304 of the Internal Revenue Code of 1986 (IRC), and the other certification is with respect to the “additional” tax credit under Section 3303 of the IRC. Both certifications list all 53 states.

Sincerely,

MARTIN J. WALSH

CERTIFICATION OF STATES TO THE  
SECRETARY OF THE TREASURY  
PURSUANT TO SECTION 3304(c) OF THE  
INTERNAL REVENUE CODE OF 1986

In accordance with the provisions of Section 3304(c) of the Internal Revenue Code of 1986 (26 U.S.C. 3304(c)), I hereby certify the following named states to the Secretary of the Treasury for the 12-month period ending on October 31, 2021, in regard to the unemployment

compensation laws of those states, which heretofore have been approved under the Federal

Unemployment Tax Act:

Alabama	Nebraska
Alaska	Nevada
Arizona	New Hampshire
Arkansas	New Jersey
California	New Mexico
Colorado	New York
Connecticut	North Carolina
Delaware	North Dakota
District of Columbia	Ohio
Florida	Oklahoma
Georgia	Oregon
Hawaii	Pennsylvania
Idaho	Puerto Rico
Illinois	Rhode Island
Indiana	South Carolina
Iowa	South Dakota
Kansas	Tennessee
Kentucky	Texas
Louisiana	Utah
Maine	Vermont
Maryland	Virginia
Massachusetts	Virgin Islands
Michigan	Washington
Minnesota	West Virginia
Mississippi	Wisconsin
Missouri	Wyoming
Montana	

This certification is for the maximum credit allowable under Section 3302(a) of the Code.

Signed at Washington, D.C., on October 31, 2021.

MARTIN J. WALSH

-2-

CERTIFICATION OF STATE UNEMPLOYMENT COMPENSATION LAWS TO  
THE SECRETARY OF THE TREASURY PURSUANT TO SECTION  
3303(b)(1) OF THE INTERNAL REVENUE CODE OF 1986

In accordance with the provisions of paragraph (1) of Section 3303(b) of the Internal Revenue Code of 1986 (26 U.S.C. 3303(b)(1)), I hereby certify the unemployment compensation laws of the following named states, which heretofore have been certified pursuant to paragraph (3) of Section 3303(b) of the Code, to the Secretary of the Treasury for the 12-month period ending on October 31, 2021:

Alabama  
Alaska  
Arizona  
Arkansas  
California

Colorado  
Connecticut  
Delaware  
District of Columbia  
Florida

Georgia	New York
Hawaii	North Carolina
Idaho	North Dakota
Illinois	Ohio
Indiana	Oklahoma
Iowa	Oregon
Kansas	Pennsylvania
Kentucky	Puerto Rico
Louisiana	Rhode Island
Maine	South Carolina
Maryland	South Dakota
Massachusetts	Tennessee
Michigan	Texas
Minnesota	Utah
Mississippi	Vermont
Missouri	Virginia
Montana	Virgin Islands
Nebraska	Washington
Nevada	West Virginia
New Hampshire	Wisconsin
New Jersey	Wyoming
New Mexico	

This certification is for the maximum additional credit allowable under Section 3302(b), subject to the limitations of Section 3302(c) of the Code.

Signed at Washington, D.C., on October 31, 2021.

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MARTIN J. WALSH

